6835675/2023/CT-II-REV01

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 – Amendments – APGST (Fourth Amendment) Rules, 2022 - Orders – Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No.9 **Dated: 05-01-2023**

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017(Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part IV.B., Dt.07.06.2017
2. Go.Ms.No.227, Revenue(CT-II)Department, dated 22.06.2017
3. Go.Ms.No.547, Revenue(CT-II)Department, dated 25.07.2022
4. Go.Ms.No.776, Revenue(CT-II)Department, dated 23.12.2022
5. Go.Ms.No.797, Revenue(CT-II)Department, dated 28.12.2022
6. Go.Ms.No 1, Revenue(CT-II)Department, dated 02.01.2023
7. Notification No.24/2022-Central Tax, dated 23.11.2022,*Gover*nment of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Tax Customs.
8. From the CCT's Ref Computer No.1942376 File No.REV03-12039(31)/1/2023.

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ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated: 06.01.2023.

NOTIFICATION

In exercise of the powers conferred by section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following rules further to amend the Andhra Pradesh Goods and Services Tax Rules, 2017,namely:-

AMENDMENT

1.Short title and commencement.—(1) These rules may be called the Andhra Pradesh Goods and Services Tax (Fourth Amendment) Rules, 2022.

(2) They shall come into force with effect from 1st day of December, 2022.

2. In the Andhra Pradesh Goods and Services Tax Rules, 2017, —

(a) rule 122 shall be omitted :

(P.T.O)

(b) rules 124 and 125 shall be omitted :

(c) in rule 127, -

(i) in the marginal heading, for the word "Duties", the word "Functions", shall be substituted;

(ii) for the words "It shall be the duty of the Authority,-", the words "The authority shall discharge the following functions, namely:-" shall be substituted;

(d) rule 134 shall be omitted :

(e) rule 137 shall be omitted :

(f) after rule 137, in the Explanation, for clause (a), the following clause shall be substituted, namely :-

'(a) "Authority" means the Authority notified under sub-section (2) of section 171 of the Act : '.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

N. GULZAR
SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)

Copy to:
The Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli, Guntur.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Minister (Finance & Planning, Commercial Taxes, Legislative Affairs, Skill Development & Training)
The P.S.to the Spl.C.S (CT, Excise and Regn., & Stamps).
The Law (H) Department
Sf/Sc.

//FORWARDED:: BY ORDER//

SECTION OFFICER